

**EXHIBIT B**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re:

LEHMAN BROTHERS  
HOLDINGS, INC., et al.,

Debtors

Case No. 08-13555  
Chapter 11  
Jointly Administered

**NOTICE AND EVIDENCE OF PARTIAL TRANSFER OF  
CLAIM PURSUANT TO RULE 3001(e)**

PLEASE TAKE NOTICE that a **\$19,702,240.00** ownership interest in the claim set forth below (the "Transferred Claim"), of Paulson Enhanced Ltd. ("Assignor") filed as an original or amended Proof of Claim against the Debtor(s):

Proof of Claim  
Amount (allowed)

**\$37,500,000.00**

Proof of Claim  
No.

**66801**

has been transferred and assigned to Citigroup Financial Products Inc. ("Assignee"). The signature of Assignor on this document is evidence of the transfer of a **\$19,702,240.00** ownership interest in the claim and all rights thereto.

Assignor hereby waives any notice or hearing requirements imposed by Rule 3001 of the Bankruptcy Rules, and stipulates that an order may be entered recognizing this Assignment as an unconditional assignment and the Assignee herein as the valid owner of the Transferred Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect of the Transferred Claim to the Assignee.

ASSIGNOR: PAULSON ENHANCED  
LTD.

ASSIGNEE: CITIGROUP FINANCIAL  
PRODUCTS INC.

Address: 1251 Avenue of the Americas  
50th Floor  
New York, NY 10020  
Tel: 212-956-2221  
Fax: 212-977-9505

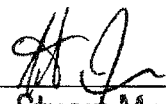
Address: 1615 Brett Road, Bldg 3  
New Castle, DE 19720

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

  
\_\_\_\_\_  
**Stuart Merzor**  
\_\_\_\_\_  
**Authorized Signatory**  
\_\_\_\_\_  
**August 17, 2014**

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

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Signature: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

Signature:   
Name: \_\_\_\_\_  
Title: Brian S. Broyles  
Date: Authorized Signatory

August 14, 2014